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MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

ATTORNEYS

800 CALDER PLAZA BUILDING • GRAND RAPIDS, MICHIGAN 49503
ANN ARBOR • KALAMAZOO • LANSING

JAMES C. BRUINSMA

TELEPHONE: 616/459-8311
FAX: 616/459-0048

April 14, 1994

Certified Mail - Return Receipt Requested

Top Hat Plan Exemption
Pension & Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

We are writing to inform you that Miller, Johnson, Snell & Cummiskey, P.L.C. maintains an unfunded pension plan for a select group of management or other highly compensated employees.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:

Miller, Johnson, Snell & Cummiskey, P.L.C.
800 Calder Plaza Building
Grand Rapids, MI 49503

2. Employer's EIN: 38-1603110

3. Miller, Johnson, Snell & Cummiskey, P.L.C. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

4. One plan is maintained at the current time. The plan has approximately 40 participants at the current time.

5. A copy of the plan document will be provided upon request.

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

By


James C. Bruinsma

JCB/jv